

**SUMMER FEEDING FUND OF MT. CALM BAPTIST CHURCH**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2014**

# VAN T. ENLOE, CPA, CGMA

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To the Board of Directors  
Mt. Calm Baptist Church  
Minden, LA 71055

I have compiled the accompanying statement of Financial Condition of the Summer Feeding Fund of Mt. Calm Baptist Church as of December 31, 2014 and the related statements of Activity and Cash Flows for the year then ended and the supplementary information contained in the Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer. I have not audited or reviewed the accompanying financial statements and supplementary information and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the accrual basis of accounting.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accrual basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements presented in accordance with the accrual basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Fund's financial condition and the results of its activities. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Van T. Enloe, CPA, CGMA  
Shreveport, Louisiana  
June 19, 2015

**SUMMER FEEDING FUND OF MT. CALM BAPTIST CHURCH**  
**STATEMENTS OF FINANCIAL CONDITION**  
**AS OF DECEMBER 31, 2014**

	<u>AS OF</u> <u>12/31/2014</u>
<b>ASSETS:</b>	
Cash	\$ 422.29
	<u>\$ 422.29</u>
<b>LIABILITIES AND NET ASSETS:</b>	
<b>LIABILITIES</b>	
Accounts Payable	\$ 598.77
<b>NET ASSETS</b>	<u>-176.48</u> <u>\$ 422.29</u>

**SUMMER FEEDING FUND OF MT. CALM BAPTIST CHURCH**  
**STATEMENTS OF ACTIVITY**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

		<b>For the Year Ended 12/31/2014</b>
<b>REVENUES</b>		
Grants		\$ 127,963.01
<b>TOTAL REVENUES</b>		<b>\$ 127,963.01</b>
<b>EXPENSES</b>		
100	Food Purchases	\$ 26,815.73
101	Non-Food Supplies	8,679.00
102	ADM Labor Costs	20,106.50
103	FICA	1,125.30
104	Food Service Labor Cost	40,086.46
105	Sponsored SFSP Training	0.00
106	Equipment/Truck Rental	15,521.17
107	Utilities	3,273.19
108	Insurance	3,500.00
109	Pest Control	0.00
110	Garbage	1,533.94
111	Telephone	0.00
112	Postage	22.69
113	Advertising	0.00
114	Training	0.00
115	Mileage Allowance	2,633.20
116	Printing	1,369.76
117	Fringe Benefits	2,633.20
118	Office Supplies	573.70
<b>TOTAL EXPENSES</b>		<b>127,873.84</b>
<b>CHANGE IN NET ASSETS</b>		<b>89.17</b>
<b>NET ASSETS AT BEGINNING OF YEAR</b>		<b>-265.65</b>
<b>NET ASSETS AT END OF YEAR</b>		<b>\$ -176.48</b>

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**SUMMER FEEDING FUND OF MT. CALM BAPTIST CHURCH**  
**STATEMENTS OF ACTIVITY (Continued)**  
**FUNCTIONAL ALLOCATION FOR THE YEAR ENDED DECEMBER 31, 2014**

		<u>Administrative</u>	<u>Program</u>	<u>For the Year Ended 12/31/2014</u>
<b>REVENUES</b>				
Grants		\$ 0	127,963.01	127,963.01
<b>TOTAL REVENUES</b>		\$ <u>0.00</u>	<u>127,963.01</u>	<u>127,963.01</u>
<b>EXPENSES</b>				
100	Food Purchases	\$ -	26,815.73	26,815.73
101	Non-Food Supplies	-	8,679.00	8,679.00
102	ADM Labor Costs	-	20,106.50	20,106.50
103	FICA	-	1,125.30	1,125.30
104	Food Service Labor Cost	-	40,086.46	40,086.46
105	Sponsored SFSP Training	-	-	0.00
106	Equipment/Truck Rental	-	15,521.17	15,521.17
107	Utilities	-	3,273.19	3,273.19
108	Insurance	-	3,500.00	3,500.00
109	Pest Control	-	-	0.00
110	Garbage	-	1,533.94	1,533.94
111	Telephone	-	-	0.00
112	Postage	22.69	-	22.69
113	Advertising	-	-	0.00
114	Training	-	-	0.00
115	Mileage Allowance	-	2,633.20	2,633.20
116	Printing	-	1,369.76	1,369.76
117	Fringe Benefits	2,633.20	-	2,633.20
118	Office Supplies	572.99	0.71	573.70
<b>TOTAL EXPENSES</b>		\$ <u>3,228.88</u>	<u>124,644.96</u>	<u>127,873.84</u>
<b>CHANGE IN NET ASSETS</b>				89.17
UNRESTRICTED NET ASSETS AT BEGINNING OF YEAR				<u>-265.65</u>
UNRESTRICTED NET ASSETS AT END OF YEAR				\$ <u><u>-176.48</u></u>

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**SUMMER FEEDING FUND OF MT. CALM BAPTIST CHURCH**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<b>For the Year Ended 12/31/2014</b>
<b>CASH FLOWS FROM OPERATIONS</b>	
Grants	\$ 127,963.01
	<u>\$ 127,963.01</u>
100 Food Purchases	\$ 26,815.73
101 Non-Food Supplies	9,252.70
102 ADM Labor Costs	20,106.50
103 FICA	1,125.30
104 Food Service Labor Cost	40,086.46
105 Sponsored SFSP Training	0.00
106 Equipment/Truck Rental	15,521.17
107 Utilities	3,273.19
108 Insurance	3,500.00
109 Pest Control	0.00
110 Garbage	1,533.94
111 Telephone	0.00
112 Postage	22.69
113 Advertising	0.00
114 Training	0.00
115 Mileage Allowance	2,633.20
116 Printing	1,369.76
117 Fringe Benefits	2,633.20
	<u>127,873.84</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>89.17</b>
<b>PROVIDED BY INVESTING ACTIVITIES</b>	
Loan from Church	8,000.00
Repayment of Loan from Church	-8,000.00
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<u><b>0.00</b></u>
<b>NET INCREAS (DECREASE ) IN CASH</b>	<b>89.17</b>
CASH AT BEGINNING OF YEAR	333.12
CASH AT END OF YEAR	<u><u>\$ 422.29</u></u>

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**SUMMER FEEDING FUND OF MT. CALM BAPTIST CHURCH**  
**STATEMENTS OF CASH FLOWS (Continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<b>For the Year Ended 12/31/2014</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Increase (Decrease) in net assets	\$ 89.17
Depreciation	0.00
Other	0.00
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>\$ 89.17</b>

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**SUMMER FEEDING FUND OF MT. CALM BAPTIST CHURCH  
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER  
PAYMENTS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER  
FOR THE YEAR ENDED DECEMBER 31, 2014**

	<b>For the Year Ended <u>12/31/2014</u></b>
AGENCY HEAD NAME: Reverend T. A. Knapp	
Salaries	\$ 0.00
Benefits-Insurance	0.00
Benefits-Retirement	0.00
Deferred Compensation (Contributions Made by the Agency)	0.00
Benefits-Other	0.00
Car Allowance	0.00
Vehicle Provided by Government	0.00
Cell Phone	0.00
Dues	0.00
Vehicle Rental	0.00
Per Diem	0.00
Reimbursements	0.00
Travel	0.00
Registration Fees	0.00
Conference Travel	0.00
Housing	0.00
Unvouchered Expenses	0.00
Special Meals	0.00
Other	0.00
	<b>\$ <u>0.00</u></b>

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